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**From:**

**Sent:** Monday, August 18, 2008 4:29 PM

**To:**

**Cc:**

**Subject:** RE: Notice 2004-8 and LLCs

Your bigger problem is that a Form 872 does not extend the period for assessing partnership items or affected items. See I.R.C. 6229(b)(3) (Form 872 must specifically reference tax attributable to partnership items). A Form 872-P (or a Form 872-i for an individual partner) is used to extend the period for assessing partnership items and affected items arising from a TEFRA partnership.

The good news is that a partnership return must be signed by a "partner". I.R.C. 6063. For these purposes that would be a "member" of the LLC. See I.R.C. 761(b). The owner of the trust partner had no authority to sign on behalf of the trust since only a trustee of the trust would have such power. Since no valid partnership return was filed, the statute of limitations under section 6229 has not yet begun to run.